

**SUMMARY OF SANCTION AGREEMENT
STEPHANIE DAWN ARNAL, CPA AND
STEPHANIE ARNAL CPA PROFESSIONAL CORPORATION**

On October 9, 2025, the Complaints Inquiry Committee approved and accepted a sanction agreement pursuant to the provisions of s. 74 of the *Chartered Professional Accountants Act*.

Stephanie Dawn Arnal, CPA and Stephanie Arnal CPA Professional Corporation, admitted to the allegations of unprofessional conduct as set out in the March 26, 2025 motion referring the matter to a hearing, in that they:

1. Failed to complete and submit the 2015-2022 corporate tax returns for Company A despite being retained to do so;
2. Failed to communicate with Party A in relation to the engagement to complete the 2015-2022 corporate tax returns for Company A after March 21, 2023.

All of which is contrary to the provisions of the *Chartered Professional Accountants Act*, SA 2014, c. C-10.2, or the regulations, by-laws, Rules of Professional Conduct enacted pursuant thereto or standards of practice, constituting unprofessional conduct.

AND Stephanie Dawn Arnal, CPA and Stephanie Arnal CPA Professional Corporation, and the Complaints Inquiry Committee agreed that the sanctions to be imposed in consequence thereof will be:

1. A written reprimand;
2. Payment of 50% of costs of the investigation, hearing and compliance with the orders within 30 days of the statement of costs being served;
3. Mandatory publication pursuant to section 98 of the CPA Act and bylaws 1550-1557; and
4. If Stephanie Dawn Arnal, CPA or Stephanie Arnal CPA Professional Corporation, fail to comply with the Tribunal's orders within the time specified, the registration of Stephanie Dawn Arnal, CPA, and Stephanie Arnal CPA Professional Corporation will be cancelled.

Discipline Tribunal Secretary
October 2025